Report to Ramsey and Parkeston Parish Council

The Internal Audit of the Accounts for the year ending 31 March 2021

1. Introduction and Summary.

1.1 The Council's Internal Auditor for the year 2020/21 was formally appointed by the Council at its meeting on 18 March 2021. Details of the information and documents required for the audit were subsequently issued to the Council's Clerk and Responsible Financial Officer (RFO), Mrs. Lin Keating, and it was agreed that the Internal Audit would take place in May 2021.

1.2 The purpose of this End of Year Internal Audit is to review whether the systems of financial control and other controls over the activities of the Council during the 2020/21 year were adequate, effective, and in line with current regulations. The Internal Auditor applied the standards stipulated by the JPAG Practitioner's Guide 'The Governance and Accountability of Smaller Authorities in England'. The review examined the effectiveness of the current governance arrangements as well as the adequacy of the internal controls in place and included the examination of the End of Year Accounts for 2020/21.

1.3 The Accounts for the year confirm the following:

Total Receipts for the year: *£88,741.37*
Total Payments in the year: *£80,610.47*
Total Reserves at year-end: *£103,585.45*

1.4 The Annual Governance and Accountability Return (AGAR) to the External Auditors was examined and the following figures agreed with the Clerk/RFO for inclusion in Section 2 (rounded for purposes of the Return):

Balances at beginning of year (1 April 2020):	*Box 1: £95,455*
Annual Precept 2020/21:	*Box 2: £71,108*
Total Other Receipts:	*Box 3: £17,633*
Staff Costs:	*Box 4: £15,187*
Loan interest/principal repayments:	*Box 5: £0*
All Other payments:	*Box 6: £65,424 * Note 1*
Balances carried forward (31 March 2021):	*Box 7: £103,585*
Total cash/short-term investments:	*Box 8: £103,585*
Total fixed assets:	*Box 9: £219,422*
Total borrowings:	*Box 10: £0*

** Note 1: Rounded up to provide that Box 7 = Boxes (1 + 2 + 3) less (4 + 5 + 6).*

1.5 The amendment at Box 6 should be initialled by the Chairman and the Clerk/RFO prior to submission to the External Auditors.

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1.6 Sections One and Two of the AGAR were approved by the Council at its meeting on 22 April 2021 and have been signed, dated and the Minute reference notated accordingly. AGAR Guidance Notes (at item 3) state that 'the authority must approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements. It was noted during the internal audit that the Minute reference for the Annual Governance Statement is 7(b) and the Accounting Statement is 7(a), which indicates that the AGAR requirement has not been met. The External Auditors may also bring this issue to the Council's attention within their Audit Certificate and Report 2020/21.

1.7 The Annual Internal Audit Report for 2020/21 within the Annual Governance and Accountability Return (AGAR) has been completed by the Internal Auditor.

1.8 Comments and any recommendations arising from this End of Year Review are made below.

2. Governance, Standing Orders, Financial Regulations and other Regulatory matters *(examination of Standing Orders, Financial Regulations, Code of Conduct, Formal Policies and Procedures, Tenders where relevant. Acting within the legal framework, including Data Protection legislation).*

2.1 New Regulations brought into effect as a result of the Covid-19 pandemic enabled local councils to hold remote meetings (including by video and telephone conferencing) until May 2021 and removed the requirement to hold an Annual Meeting of a Parish Council in 2020. The Council accordingly continued to meet in 2020/21 through video conferencing using the Zoom platform.

2.2 Standing Orders are in place and were reviewed and re-adopted without changes being made at the Council's meeting on 14 May 2020 (Minute 5 (2) refers). A copy of Standing Orders has been published on the Council's website.

2.3 NALC has since published revised Model Standing Orders (entitled 2018 revised 2020) with amendments at Section 18 (items f and g) to reflect the changes in the thresholds for public services/supply and public works contracts. This amendment should be included at the Council's next review of Standing Orders.

2.4 Similarly, Financial Regulations are in place, having been reviewed and re-adopted without changes being made at the Council's meeting on 14 May 2020 (Minute 5 (8) refers). A copy of the Financial Regulations has been published on the Council's website.

2.5 NALC has since advised that its Model Financial Regulations (at item 11) have been revised to reflect the changes in the thresholds for public service/supply and public works contracts. The amendment to this item should be included at the Council's next review of Financial Regulations.

2.6 The Minutes of the Council's meetings provide evidence of the decisions taken by the Council in the year 2020/21. At the meeting held on 14 May 2020 the Council

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agreed that the Chairman would sign the Minutes retrospectively as a true record at the earliest opportunity at a meeting held in person (Minute 3 refers).

2.7 Whilst agendas were correctly published, there was a significant delay during the year in publishing the Minutes of the Council's meeting on the Council's website. An examination of the website on 3 February 2021 revealed that the Minutes of Council meetings had not been published after the meeting held on 17 September 2020. (At the time of the audit in May 2021, publication of the documents had been brought up to date).

Recommendation 1: In the interests of transparency and for the benefit of the local community, the Council should always ensure that Minutes of Council meetings are publicly available, and published on the Council's website, as soon as practicably possible after each meeting. (Many Councils publish in Draft Form and later in Confirmed Form after eventual approval by the Council or Committee concerned).

2.8 The Council is registered with the Information Commissioner's Office (ICO) as a Fee Payer/Data Controller for the provision of council services under Data Protection legislation (Registration Z3600731, expiring 21 April 2022). Formal Policies relating to Data Protection, Documents and Records Retention and Freedom of Information are in place and were considered and re-adopted without change at the Council's meeting on 14 May 2020 (Minute 5 refers).

2.9 The Council demonstrates good practice by maintaining a wide range of other formal policies and procedures, including a Dispensation Policy, Complaints Procedure, News Media Policy, Social Media Policy, CCTV Policy and Members Scheme of Allowance, all of which were reviewed and agreed at the meeting held on 14 May 2020 (Minute 5 refers).

2.10 The Council re-approved the Councillors' Code of Conduct at its meeting held on 14 May 2020. The Council demonstrates good practice by formally re-adopting the Local Code of Conduct on an annual basis to demonstrate that the Council has a responsibility to discharge its duty to promote and maintain high standards of conduct within its area.

3. Accounting Procedures and Proper Book-keeping *(examination of entries in the Cashbook, regular reconciliations, supporting vouchers, invoices and receipts and VAT accounting).*

3.1 The Cashbook Spreadsheet is well presented and assists in maintaining secure financial control over receipts and payments made in the year. The Internal Auditor examined the Cashbook Spreadsheet for the year 2020/21 and confirmed that the following information is included in columns of the Spreadsheet:

Date of Payment
Name of Payee or type of income received
Payment Method
Description of Payment
Sub-analysis of payment under Budget Headings

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VAT element within the payment
Sub-analysis of income under Budget Headings
Total amount paid
Date paid or received at bank
Bank ID reference (internet payment reference)
Balance at Bank following payment/receipt
Bank Statement Number

3.2 The information and details now included in the Spreadsheet accord with the recommendations put forward in the previous Internal Audit Reports.

3.3 The Cashbook Spreadsheet was reviewed to test the effectiveness of the system in place. A sample of transactions was examined in detail in order to provide assurance that payments were supported by invoices, that the VAT element of the payment had been properly recorded and that the internet payment transactions had received the necessary approvals. All was found to be in order in the sample examined.

3.4 Re-claims are being submitted to HMRC for VAT paid. A re-claim for VAT paid in the period April 2020 to February 2021 was submitted to HMRC on 14 February 2021 to the value of £6,685.37 and was received at bank on 24 February 2021.

3.5 A sample of expense claim transactions was examined in order to provide assurance that the claims were reasonable and supported by invoices and vouchers. The Clerk/RFO is fully reimbursed for the monthly cost of a land line telephone and broadband (supplied by BT) and a monthly EE Mobile Phone Plan. The overall cost of telephone/internet/mobile expenses in the year 2020/21 has been recorded in the Cashbook as £951.57 and invoices/vouchers in support of the payments were in place. Similarly, expense claims submitted by Councillors in the year were supported by appropriate invoices/vouchers.

3.6 Payments made under the Local Government Act 1972 Section 137 are also separately identified (due to the annual statutory limit of such expenditure in any one year) and are clearly indicated in the Minutes of the Council against the individual payment made.

3.7 The Explanation of Variances form (explaining significant differences in receipts and payments between the years 2019/20 and 2020/21) has been prepared by the Clerk/RFO for submission to the External Auditors and for publication on the Council's website.

4. Internal Control and the Management of Risk *(Review by Council of the effectiveness of internal controls, including risk assessment, and Minuted accordingly).*

4.1 The Statement of Internal Control was considered by the Council at its meeting on 18 March 2021. The Council approved and adopted the Statement and agreed for the Chair to sign the document retrospectively as a true record at the earliest opportunity at a meeting held in person.

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4.2 A Financial Risk Assessment Policy is in place, having been reviewed and accepted by the Council at its meeting on 14 May 2020 (Minute 5 (7) refers). Similarly, the meeting reviewed and accepted the Headstone and Memorial Risk Assessment Policy (Minute 5 (10) refers).

4.3 Accordingly, it is considered that the Council complied with the Accounts and Audit Regulations 2015, which require a review by the Full Council at least once a year of the Council's system of internal control, including the arrangements for the management of risk, with the review suitably Minuted.

4.4 Insurance was in place for the year of audit. At its meeting on 17 September 2020, having reviewed the insurance renewal policy, the Council approved the payment of the renewal premium of £2,550 to Came & Company Local Council Insurance (under Hiscox Insurance Company Limited). Employer's Liability cover and Public Liability cover each stand at £10m. The level of Fraud and Dishonesty (Employee/Councillor Dishonesty) cover stands at £150,000, which meets the current recommended guidelines which provide that the cover should be at least the sum of the year-end balances plus 50% of the precept/grants.

5. Budgetary controls *(Verification of the budgetary process with reference to Council Minutes and supporting documents).*

Precept 2020/21: £71,108

Precept 2020/21: £72,418

5.1 Budget and Precept for 2020/21: The Precept of £71,108 was considered at the Council's meeting on 17 October 2019 (Minute 2 refers) and formally adopted by the Council at its meeting on 21 November 2019 (Minute 16 refers). The precept amount for the 2020/21 year was incorrectly displayed in the Minutes as £71,068 but was later corrected to £71,108 at the Council's meeting on 16 January 2020 (Minute 18a refers). Examination of the accounts and supporting documentation for the year under review confirmed that the Council prepared detailed estimates of the annual budget and of receipts and payments.

5.2 Budget and Precept for 2021/22: At the meeting held on 15 October 2020 the Council demonstrated good practice by agreeing to hold a separate meeting to discuss any projects for consideration in the new budget for 2021/22. The Chairman explained that he encouraged proposals to be registered for full debate at the Budget meeting (Minute 6 refers). At the Special Budget meeting on 3 December 2020 the proposals were discussed by the Council; the Clerk was to finalise and circulate the amended recommendations of the proposal for the Precept request for 2021/22 for adoption at the next Full Council meeting in January 2021.

5.3 The Council agreed the 2021/22 Precept Request of £72,418 at the meeting on 14 January 2021. In view of the meeting being held remotely, the Council asked the Clerk/RFO to sign the Precept Request 2021/22 on behalf of the Council and scan a copy to Tendring District Council in line with the deadline of 15 January 2021.The Council agreed for the Chairman and witness Councillor to sign the recommendation

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retrospectively as a true record at the earliest opportunity at a meeting held in person (Minute 5 refers).

5.4 Subsequent to the Precept-setting deadline of 15 January 2021, Tendring District Council advised the Parish Council that it would receive a Local Tax Support (LCTS) grant of £1,071.

5.5 The estimates for 2020/21 were used by the Council during the year to ensure the operation of effective financial control and budgetary control. It is an important element of financial control that the Council carefully scrutinises throughout the year details of payments made in order to identify any expenditure that is significantly different to the budget agreed for the year and to obtain the reasons for the variation. The Clerk/RFO presented a detailed Financial Report 2020/21 and Proposed Budget Report 2021/22 to the Council at its meeting on 18 March 2021 (Minute 8 refers).

5.6 Overall Reserves held as at 31 March 2021 were £103,585.45, of which £20,000 has been Earmarked for Cemetery Lodge or other projects. The General Reserves (Overall Reserves less Earmarked Reserves) as at 31 March 2021 accordingly stood at £83,585.45 which is in excess of the generally accepted position that non-earmarked revenue reserves should usually be between three and twelve months of Net Revenue Expenditure (in effect, the Precept less any loan repayments - the JPAG Proper Practices Guide, Item 5.32 refers). In such situations, Councils often look to earmark additional sums for specific future projects or consider adjusting future precept demands to reflect the amount of reserves held.

Recommendation 2: The Council should consider setting aside further Earmarked Reserves for specific future projects and continue to monitor the level of General Reserves being maintained.

5.7 As at 31 March 2021 the Council maintained sufficient general reserves and contingency sums to meet, within reason, any unforeseen items of expense that may occur.

6. Income Controls *(regarding sums received from Precept, Grants, Loans and other income including credit control mechanisms).*

6.1 At its meeting on 14 May 2020 the Council considered the rents to be applied to the Cemetery Lodge and the Fees to apply for Burials and Memorials. The Council agreed that no changes would be made although a full revision during the year 2020/21 was recommended by the Clerk/RFO (Minutes 5 (15) and 5 (16) refer).

6.2 At the meeting on 11 June 2020 the Council agreed to form a Working Group to review changes to the Parkeston Cemetery fees and Chapel Lodge rent, to be concluded before the budget setting meeting in November 2020 (Minute 4 b refers).

6.3 The Clerk/RFO kept the Council advised in the year regarding the rent received, in accordance with the contract in place, from the tenants of Chapel Lodge

6.4 At the Special Meeting of the Council to consider the 2021/22 Budget, the meeting received a presentation from a Councillor regarding the revision of cemetery

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fees. The revisions involved an increase of 15% on burial and memorial fees, applicable to both parishioners and non-parishioners, together with a 10% increase on the Chapel Lodge rent. The revisions were aimed to assist in the recovery of some of the costs incurred in improvements and essential maintenance on the Cemetery Lodge. Additional services available, including the provision of headstones, kerbstones, memorial bricks and grave digging, in conjunction with a Master Mason, were to be promoted through marketing materials, the Council's website and social media.

6.5 The Council approved the increases to be put in place as from 1 April 2021; the Clerk/RFO was to give 3 months written notice of the increases to the tenants and Funeral Directors.

6.6 Receipts recorded in the Cashbook were examined on a sample basis and found to be in order. It is an important measure of financial control that the Council carefully scrutinises throughout the year details of income received in order to identify any element of income that fails to reach the level stated in the budget for the year and identify the reasons for any shortfall.

7. Petty Cash and Debit/Credit Card *(Associated books and established system in place).*

7.1 A Petty Cash system is not in use; an expenses system is in place.

7.2 At the meeting of the Council on 15 October 2020, the Clerk raised the issue of high expenses arising due to items/services not being settled by bank transfers and asked the Council for approval to apply for a debit card for online payments only; no cash withdrawals were to be made. The Council agreed that an application should be made for a debit card (Minute 7a refers).

7.3 At the meeting on 19 November 2020 the Council agreed to adopt the revised Financial Regulations and Financial Risk Assessment to reflect the use of the newly received Debit Card. The Council noted that the purpose of having a debit card is to enable the Clerk/RFO to settle invoices that are not able to be met through the transfer of funds and to avoid having to use cheques that attract a bank charge. The PIN number associated with the card will not be activated as no cash withdrawals are required or authorised. The Council agreed an addition to Financial Regulations (item 5.1.5) as follows:

'Use of the Council Debit Card held by the Clerk for payment online ONLY where it is unable to make such payments by either BACS or in the case where it can be used as an alternative method of payment than a cheque to avoid charges incurred will be authorised and recorded within the adopted banking arrangements as specified above in 5.1.2. The PIN number supplied for the card will not be activated as no cash withdrawals are permitted'.

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8. Payroll Controls (*PAYE and NIC in place; compliant with HMRC procedures; records relating to contracts of employment).*

8.1 The Council's Payroll Services Provider is James Todd and Co. based in Chichester, West Sussex.

8.2 During the period April 2020 to August 2020 the Payroll Services Provider was directed to pay the Clerk/RFO 12 months' equal payment (arrived at from 18 hrs @ £13.41 x 52 weeks = £12,551.76 divided by 12 = £1,045.98). A copy of the payslip showing tax due is submitted with the Clerk/RFO's monthly claim. The breakdown of Net Pay and HMRC payments are separately identified on the internet banking authorisation forms for payment to both parties.

8.3 At the meeting on 17 September 2020 the Council noted the National Joint Council (NJC) Local Government Officers salary award for 2020/21 which increased the Clerk/RFO's salary from £13.41 to £13.74 per hour under Scale Point 21, backdated to 1 April 2020 (Minute 7 refers).

8.4 The Clerk/RFO's salary as from 1 April 2020 was accordingly revised to 12 months' equal payment (arrived at from 18 hrs @ £13.74 x 52 weeks = £12,860.64 divided by 12 = £1,071.72).

8.5 Following the Clerk/RFO's claim on 31 August 2020 for 6 months holiday pay (72 hours at £13.74 from April to September 2020: £989.28), on 1 September 2020 the Pay Services Provider wrote to the Clerk/RFO and queried '*Can you confirm that you do not take any leave during the year and the Council pays you 8 weeks holiday pay on top of your salary? If this is so just a word of caution - HMRC would deem this illegal as all employees must take their holiday entitlement'.*

8.6 The Written Statement of the Clerk's Contract (2020) agreed by the Council at its meeting on 14 May 2020 does not include reference to the Council's position on payment of Holiday Pay in addition to annual salary (the Statement refers to a 'Holiday entitlement of 108 hours').

8.7 The Clerk/RFO explained to the Internal Auditor on 20 May 2021 that 'My hours have never been set and therefore holiday pay was 'the norm' and it was viewed more as overtime hours; the claim (for holiday pay) will not be made in the future as at our last meeting I requested that I have a full review of my contract and have downloaded a copy of the NALC Model Contract of Employment to use as a draft for discussion and signing at our June meeting. The introduction of the Statement of Employment was introduced as an interim (measure) until a full revision of my contract was agreed. I will ensure the holiday entitlement is clear in the revised contract and believe it would be best practice to continue with the annual statement of employment as agreement of a review.'

Recommendation 3: To avoid any ambiguity and to provide clarity for all parties (the Council, the Employee, the Payroll Services Provider and HMRC), the details of the agreed arrangement for any Payment of Holiday Pay should be clearly set out in the Council's Written Statement of the Clerk's Contract.

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8.8 The 2020/21 P60 End-of-Year Certificate for the Clerk/RFO, detailing the salary paid and tax deductions, was presented to Internal Audit.

8.9 With regard to meeting the legislation relating to workplace pensions, the Clerk/RFO has confirmed that James Todd & Co, as Payroll Services Provider, submitted a re-declaration of compliance under the Pensions Act 2008 to the Pensions Regulator on 5 August 2020 (The re-declaration of compliance confirms to The Pensions Regulator that the Council complies with its duties as an employer and has to be completed every three years).

9. Assets Controls *(Inspection of asset register and checks on existence of assets; recording of fixed asset valuations; cross checking on insurance cover).*

9.1 An Asset Register is in place and as at 31 March 2021 displayed a value of £219,422 (a net increase of £2,658 over the value of £216,764 at the end of the previous year) and reflects the acquisition in the year of account of two Memorial Benches (£2,517) and a lockable cupboard (£141).

9.2 The Register complies with the current requirements which provide that each asset should be recorded at a consistent valuation, year-on-year. Assets are displayed at original purchase cost or, where the original purchase price is unknown, at a proxy/nominal value.

9.3 The total value of £219,422 has been correctly entered into Box 9 of Section 2 of the AGAR (Annual Return).

10. Bank Reconciliation *(Regularly completed and cash books reconcile with bank statements).*

10.1 The Cashbook Spreadsheet maintains a running total of receipts and payments alongside the funds held by the Council. A copy of the entries in the Spreadsheet for the latest month are noted and approved at meetings of the Council and displayed in the Minutes of the meetings.

10.2 The bank statement as at 31 March 2021 for the Co-operative Community Directplus Account reconciled with the End-of-Year accounts and agreed with the overall bank reconciliation.

11. Year End procedures *(Regarding accounting procedures used and can be followed through from working papers to final documents. Verifying sample payments and income. Checking creditors and debtors where appropriate).*

11.1 End of Year accounts are prepared on a Receipts and Payments basis and were in good order. The Clerk/RFO has constructed a Summary Receipts and Payments Account within the Excel Spreadsheet displaying the Account Balance brought forward as at 1 April 2020 (£95,454.55) and itemising all Payments (totalling £80,610.47) and all Receipts (£88,741.37) in order to arrive at the Accounts balance

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as at 31 March 2021 (£103,585.45) which agrees with the balance in the Council's Bank Account as at 31 March 2021.

12. Internal Financial Controls, Payments Controls and Audit Procedures *(Confirmation that the Council has satisfactory internal financial controls in place for making payments with adequate documentation to support/evidence payments made. Any previous audit recommendations implemented).*

12.1 During the period of time the Council was meeting through video conferencing, accounts for payment were approved by the Chair and Vice Chair and details circulated with the agenda for each meeting. The Council agreed at its meeting on 16 April 2020 that authorising signatures were to be gained retrospectively to achieve a clear audit trail at the earliest opportunity of a meeting held in person (Minute 5f refers).

12.2. Receipts and payments are listed in the Council's Minutes as part of the overall financial control framework.

12.3 At the meeting held on 1 June 2020, the Council noted that the new procedure of a Quarterly check of Accounts and VAT claims (that excludes the Chairman and Vice Chairman due to their input on approval of accounts) needed to be started and a Councillor was nominated to take the first check when it was possible to receive the paperwork from the Clerk/RFO (Minute 7 refers). The Council noted on 17 September 2020 that the review of Quarter 1 had been completed with no issues of concern raised and a Councillor was nominated to undertake a review of Quarter 2.

12.4 At the Council's meeting on 18 February 2021 the Clerk/RFO reported that the quarterly physical checks of accounts were halted with Q1 only completed and that it was planned to re-instate these checks at the earliest opportunity once meetings are again held in person (Minute 7 refers). The Clerk/RFO advised the Internal Auditor on 20 May 2021 that the quarterly checking of accounts had been re-instated.

12.5 Prior to the pandemic in 2020 the Council had in place a procedure whereby the Chairman and Vice-Chairman and Clerk/RFO meet prior to Council meetings to check and countersign the Internet Banking Authorisation forms, which detail the payee/amounts paid, to ensure that all documentation was in order for the payment to be put before the Council. Following the pandemic, and with meetings being held remotely by video conferencing, the Internet Banking Authorisation forms were agreed by the Chair and Vice Chair by e-mail. The forms were then signed/authorised retrospectively (on 8 February 2021 and 9 February 2021) by two Councillor signatories, other than the Chairman and Vice-Chairman, to confirm the documentation was a true record of the on-line payments.

12.6 For the system to operate efficiently, the Council (and in particular the Chairman and Vice-Chairman and other nominated Councillor Signatories) must continue to carefully scrutinise each payment. In this way the Council can move forward with confidence in the financial controls in place.

12.7 The Internal Audit report for the previous year (2019/20) was received and discussed by the Council at its meeting on 11 June 2020 (Minute 7 refers).

13. External Audit *(Recommendations put forward/comments made following the annual review).*

13.1 The Audit Report and End-of-Year Certificate by the External Auditors, PKF Littlejohn LLP, for the previous year 2019/20 was dated 16 October 2020 and was reported to the Council at its meeting on 19 November 2020 (Minute 7a refers). The External Auditors raised no matters of concern.

13.2 The AGAR for the year 2019/20 must be submitted to the External Auditor no later than 30 June 2021 unless an extension for its submission has been agreed with PKF Littlejohn LLP.

14. Publication Requirements.

14.1 Under the Accounts and Audit Regulations 2015 authorities must publish each year the following information on a publicly accessible website (the Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 extended the statutory deadlines for the publication of the 2019/20 documents):

Notice of the period for the exercise of Public Rights
AGAR - Sections 1 and 2.

Following the completion of the External Audit:

Notice of Conclusion of Audit
AGAR - Section 3
AGAR - Sections 1 and 2 (including any amendments as a result of the Limited Assurance Review).

14.2 The Internal Auditor was able to confirm that the documents relating to the year 2019/20 were readily accessible on the Council's website:

https://www.ramseyparkeston-pc.gov.uk/index.php/finance/accounts/

15. Additional Comments.

15.1 I would like to record my appreciation to the Clerk/RFO for her assistance during the course of the audit work.

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29 May 2021

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